

## ABSTRAK

Tujuan dari penelitian ini untuk menguji Pengaruh Likuiditas Solvabilitas dan Profitabilitas yang di proksikan dengan *Current Ratio*, *Debt to Asset Ratio* dan *Return on Asset* terhadap Pertumbuhan Laba. Pada penelitian ini obyek yang digunakan merupakan perusahaan *Food and Beverages* yang terdaftar di Bursa Efek Indonesia (BEI) pada periode tahun 2014-2018.

Teknik pengambilan sampel yang digunakan pada penelitian ini merupakan metode *purposive sampling*, berdasarkan kriteria yang telah ditentukan maka diperoleh sampel sebanyak 11 perusahaan. Metode analisis data yang digunakan adalah metode analisis regresi linier berganda dengan menggunakan aplikasi SPSS (*Statistical Product and Service Solutions*) versi 20.

Berdasarkan pengujian menggunakan uji t, *Current Ratio* menunjukkan bahwa berpengaruh negatif dan signifikan terhadap Pertumbuhan Laba, *Debt to Asset Ratio* berpengaruh negatif dan tidak signifikan terhadap Pertumbuhan laba dan *Return on Asset* berpengaruh positif dan signifikan terhadap Pertumbuhan Laba pada perusahaan *Food and Beverages* yang terdaftar di Bursa Efek Indonesia (BEI) periode tahun 2014-2018.

**Kata Kunci:** Likuiditas, Solvabilitas, Profitabilitas, Pertumbuhan Laba .

## ABSTRACT

This research aimed to examine the effect of Liquidity, Solvability and Profitability which were referred to Current Ratio, Debt to Asset Ratio and Return On Asset on profit growth. While, the population was Food and Beverages companies which were listed on Indonesia Stock Exchange (IDX) during 2014-2018.

The data collection technique used purposive sampling, in which the sample was based on criteria given. In line with, there were 11 Food and Beverages companies as sample. Moreover, the data analysis technique used multiple linear regression with SPSS (Statistical Product and Service Solutions) 20.

Based on the result of t-test, it concluded Current Ratio had negative and significant effect on the profit growth. Meanwhile, Debt to Asset Ratio had negative but insignificant effect on the profit growth. On the other hand, Return On Asset had positive and significant effect on the profit growth of Food and Beverages companies which were listed on Indonesia Stock Exchange (IDX) during 2014-2018.

**Keywords:** Liquidity, Solvability, Profitability, Profit Growth



I certify that this translation is true and accurate. Prepared by a professional translator. This translation provided on this day

28-2-2020

M. Faizal, Pd., M.Pd

STIESIA Language Center  
Menur Pumpungan 30 Surabaya 60118, Indonesia